

**Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue**

F.No.1(217)ST-L&P/2026/13333-R

Islamabad, the 7th October, 2026

Sales Tax General Order # 27 of 2026 - IR Operations

Subject: Electronic Monitoring Of Production through Video Surveillance in the Packaged Tea, Household Electronics, Paper and Paperboard, Edible Oil and Ghee, and Leather Sectors

In exercise of the powers conferred under Section 40C(2) of the Sales Tax Act, 1990, read with Rules 150ZQR, 150ZQT, 150ZQU and 150ZQZE of Chapter XIV-BA of the Sales Tax Rules, 2006 ("the Rules"), the Federal Board of Revenue is pleased to direct as follows:

1. Production of the following goods ("the specified goods") shall be monitored electronically through video surveillance under Chapter XIV-BA of the Rules, with effect from the date of this Order:
 - a. Packaged tea;
 - b. Household electronics, namely refrigerators, deep freezers, washing machines, televisions and air conditioners;
 - c. Paper and paperboard;
 - d. Edible oil and ghee; and
 - e. Leather, including both tanneries and synthetic leather manufacturers.
2. All registered persons manufacturing the specified goods, whether on their own account or as toll manufacturers, shall install a video surveillance system at each production line by 15th October, 2026. The system shall comprise Internet Protocol (IP) cameras and a Network Video Recorder (NVR), with allied storage, power backup and network equipment, conforming to Annex-B and covering the points specified in Annex-A. The cameras shall remain fixed and shall not be moved, obstructed or switched off. All recordings shall be retained for not less than two (02) months.
3. In terms of Rule 150ZQU, the system shall be purchased only from the following vendors authorized by the Board under Chapter XIV-BA of the Rules, who shall supply, install, test and maintain it:

Sr.	Vendor	Focal Person	Contact
1	M/s Obsidian Technologies	Imran Haider	0321-5562540
2	M/s Tollink Pakistan (Pvt.) Ltd.	Ahmed Zeeshan	0300-8546496
3	M/s ISSM Labelling Solutions (Private) Limited	Haider Bin Shafique	0310-5463614
4	M/s Authentik	Haseeb-ud-din	0301-8221756


Khalid Mehmo
Second Secretary (S)

4. The fee for purchase, installation, operation and maintenance of the system shall be paid by the manufacturer to the authorized vendor in terms of Rule 150ZQZD. No fee shall be charged from the Board or any field formation.
 5. The Board shall have on-demand remote access to the live feed and the recorded footage. All footage shall be the property of the Board, shall be kept confidential and shall not be shared with any person except as directed by the Board.
 6. With effect from the date specified in para 2 above, the specified goods shall not be removed from the business premises unless produced under an operational video surveillance system, as required under sub-rule (2) of Rule 150ZQT.
 7. In terms of Rule 150ZQZE, every manufacturer of the specified goods shall:
 - (i) make the production facilities, information technology infrastructure and internet connectivity available for the system, and allow unhindered access to the authorized vendor and the officers of the Board;
 - (ii) report any failure, damage, disruption or tampering of the system to the Board, the Central Control Unit and the Commissioner Inland Revenue concerned within one hour of its occurrence; and
 - (iii) give the Board at least thirty days' prior notice of any new product or brand, or of any change in a production line.
 8. The Chief Commissioners Inland Revenue shall designate and notify focal persons to coordinate with the manufacturers and the authorized vendors for timely installation and operationalization.
 9. Failure to install the system within the specified time, or any act to avoid, obstruct or tamper with the monitoring of production, shall render the registered person liable to penal action under the Sales Tax Act, 1990 and the Rules.
2. This issues with the approval of the competent authority and shall be applicable with immediate effect.


(Khalid Mehmood)
Second Secretary (ST-L&P)

Copy to:

- (i) Member (IR-Operations), FBR, Islamabad
- (ii) Member (IR Policy)/(Strategic Transformation), FBR, Islamabad
- (iii) Member (Administration), FBR, Islamabad
- (iv) Member (Strategic Transformation), FBR, Islamabad
- (v) DG (IT & DT), FBR, Islamabad
- (vi) Chief (Transformation Delivery Unit), FBR, Islamabad
- (vii) Chief Commissioners-IR, LTOs/MTOs/CTOs/RTOs
- (viii) The authorized vendors listed in para 3
- (ix) Webmaster FBR (HQ), Islamabad for uploading
- (x) Vendor file

MINIMUM INSTALLATION POINTS FOR IP CAMERAS

Sr.	Installation point
1	Entry / exit point of the premises
2	360-degree view of each production hall
3	Start and end of each production line
4	Packaging station of each production line
5	Dispatch / loading bay

The Board may add to, or modify, the above points for any unit on the basis of its production layout.

MINIMUM TECHNICAL SPECIFICATIONS

Sr.	Equipment	Minimum specification
1	IP camera	4 MP (2560 × 1440); H.265 / H.265+; infrared night vision of 30 metres; ONVIF compliant; Power over Ethernet (PoE); IP67 where installed outdoors
2	NVR	Channels not less than the cameras installed; H.265; ONVIF compliant; remote access and sub-stream viewing; time-synchronised with Pakistan Standard Time
3	Storage	Surveillance-grade hard drives sufficient to retain all feeds at full resolution for two (02) months
4	UPS	Backup of one (01) hour for cameras, NVR and network equipment
5	Network	PoE switches and internet connectivity sufficient for remote access to live and recorded footage

Equipment of any make conforming to the above minimum specifications may be installed.


Khalid Mehmood
 Second Secretary (ST-L&P)